



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Doran Swinson  
DOCKET NO.: 11-01407.001-R-1  
PARCEL NO.: 16-19-101-001

The parties of record before the Property Tax Appeal Board are Doran Swinson, the appellant, and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:       \$7,480**  
**IMPR.:     \$27,854**  
**TOTAL:   \$35,334**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family dwelling of frame construction containing 1,336 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full unfinished basement, central air conditioning and both a detached 528 square foot garage and an attached 506 square foot garage. The property is located in Rockford, Cherry Valley Township, Winnebago County.

The appellant's appeal is based on overvaluation along with an argument that the subject property is flooded from time-to-time whereas the comparables do not suffer from flooding. In support of this contention, the appellant wrote a letter and submitted two photographs. The appellant contends that "because the township road department is running their storm water from Far Hill Rd out onto my neighbors yards; the run off comes onto my property because I am the lowest lot in the subdivision." She further described Far Hill Road being 400 feet behind the subject and at an elevation of four feet above the subject. "With the damage already done to my basement and the saturation of my septic field at times, my property is not even marketable." The appellant provided a photograph pointing out the location of "septic" and one dark photograph with a label "100,000 of gallons of water being run on top of ground down into my property during heavy rain."

In further support of the overvaluation argument, the appellant submitted information on five comparable sales located from .34 to 1-mile from the subject property. The comparables are described as one-story dwellings of frame construction that range in size from 1,040 to 1,472 square feet of living area. The dwellings were constructed from 1963 to 1973. Features of the comparables include a full basement, three of which are partially finished. Four of the homes have central air conditioning and one has a fireplace. Each home has an attached garage ranging in size from 400 to 504 square feet of building area and comparables #2 and #4 have second detached garages of 720 and 352 square feet of building area, respectively. The comparables sold from September 2010 to June 2011 for prices ranging from \$52,500 to \$102,600 or from \$37.88 to \$98.65 per square foot of living area, including land.

Based on this evidence and the flooding argument, the appellant requested a reduction in the subject's total assessment to \$22,223 which would reflect a market value of approximately \$66,670 or \$49.90 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$35,334 was disclosed. The subject's assessment reflects a market value of \$107,791 or \$80.68 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Winnebago County of 32.78% as determined by the Illinois Department of Revenue.

The board of review presented information gathered by the Cherry Valley Township Assessor's Office. As to the appellant's comparable sales, the assessor contends that comparables #1 and #5 were foreclosure sales. In addition, the assessor wrote, "There has been no evidence provided that shows direct water damage to the house or the septic system and without specific evidence to prove that the water is causing damage to the structure, we are unable to make an adjustment for it."

In support of the subject's assessment, the assessor provided information on nine comparable sales, with comparable #4 having been presented as appellant's comparable #4. The assessor's comparables #1 through #4 have the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick or frame construction that range in size from 1,040 to 1,534 square feet of living area. The dwellings were constructed from 1966 to 1990. Features of the comparables include a full basement, six of which are partially finished. Six of the comparables have central air conditioning and four have a fireplace. Each comparable has an attached garage ranging in size from 480 to 891 square feet of building area and comparables #4 and #9 have a second detached garage of 352 and 768 square feet of building area, respectively. These nine comparables sold from March 2010 to February 2011 for prices ranging from \$100,000 to \$153,000 or from \$87.27 to \$118.06 per

square foot of living area, including land. The assessor calculated a median sale price of \$98.65 per square foot of living area, including land. The assessor also calculated the median sale price of all 13 comparables presented by both parties as having a median sale price of \$94.52 per square foot of living area, including land. In conclusion, the township assessor believes the sales support the subject's estimated market value as reflected by its assessment.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board gave little weight to the appellant's claim that the subject's market value is diminished due to its propensity to flood. The Board finds the appellant failed to supply any substantive evidence of the effect on the market value of the subject property as a result of the flooding.

The Board finds the parties submitted a total of 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the appellant's comparables #1 and #4 along with board of review comparables #4 and #9 are most similar to the subject in location, size, style, exterior construction, features, including two separate garages, and/or age. None of the other comparables presented by the parties included the feature of two separate garages and therefore those other properties were given reduced weight in the Board's analysis. These three properties also sold proximate in time to the assessment date at issue of January 1, 2011. Due to the similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables sold for prices ranging from \$60,000 to \$110,200 or from \$40.76 to \$102.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$107,791 or \$80.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and appears well-supported when

considering the adjustments and differences between the subject and these three most similar comparables.

Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

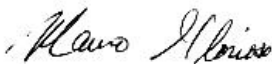


Chairman



Member

Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.